

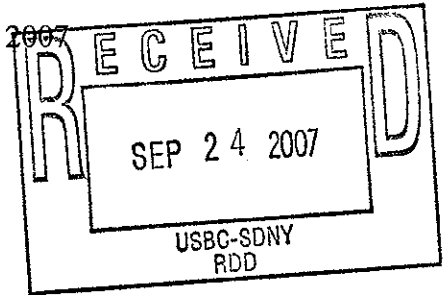
U.S. Department of Justice



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September 20, 2007



BY HAND AND ECF

Hon. Robert D. Drain
United States Bankruptcy Judge
Southern District of New York
One Bowling Green, Room 610
New York, New York 10004-1408

Re: *In re Delphi Corporation, et al.*, No. 05-44481 (RDD)

Dear Judge Drain:

This Office represents various federal agencies in the above-referenced bankruptcy. I write for two reasons.

First, I write to enter my appearance in this case. I have assumed the representation of the federal agencies — including the Environmental Protection Agency, the Internal Revenue Service, the Department of Health and Human Services, and Customs and Border Protection (CBP) — from AUSA David Kennedy, who was promoted to a supervisory position.

Second, I write in response to Debtors' Motion for an Order Pursuant to 11 U.S.C. § 105(a) and 502(c) (a) Estimating and Setting Maximum Cap on Certain Contingent or Unliquidated Claims, and (b) Approving Expedited Claims Estimation Process (the "Motion"). Debtor's Motion seeks to cap CBP's \$82,643.04 claim (claim number 16127) at \$20,000 for voting purposes. CBP has no objection to the motion; I write only to emphasize that CBP consents to a cap on its claim solely for voting purposes, and will continue to assert its entitlement to full payment of the claim.

Thank you for your consideration.

Respectfully,

MICHAEL J. GARCIA
United States Attorney

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